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Dated: August 4, 2006

Signature:

Docket No.: 188122001500 Client Ref.: CAD: 03-036

(PATENT)

## IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of: Bruce W. MCGAUGHY et al.

Application No.: 10/724,277

Art Unit: 2128

For: SYSTEM AND METHOD FOR SIMULATING

A CIRCUIT HAVING HIERARCHICAL

STRUCTURE

Filed: November 26, 2003

Confirmation No.: 1262

Examiner: S. Patel

## AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

## INTRODUCTORY COMMENTS

This is in response to the non-final Office Action dated April 5, 2006 (Paper No. 724277), for which a response was due on July 5, 2006. Filed herewith is a Petition and fee for a one month extension of time, thereby extending the deadline for response to Monday, August 7, 2006 (August 5, 2006 falls on a Saturday). Accordingly, this response is timely filed. Reconsideration and allowance of the pending claims in light of the remarks presented herein are respectfully requested.

Amendments to the Specification begin on page 3 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 4 of this paper.

pa-1060619

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Remarks/Arguments begin on page 12 of this paper.